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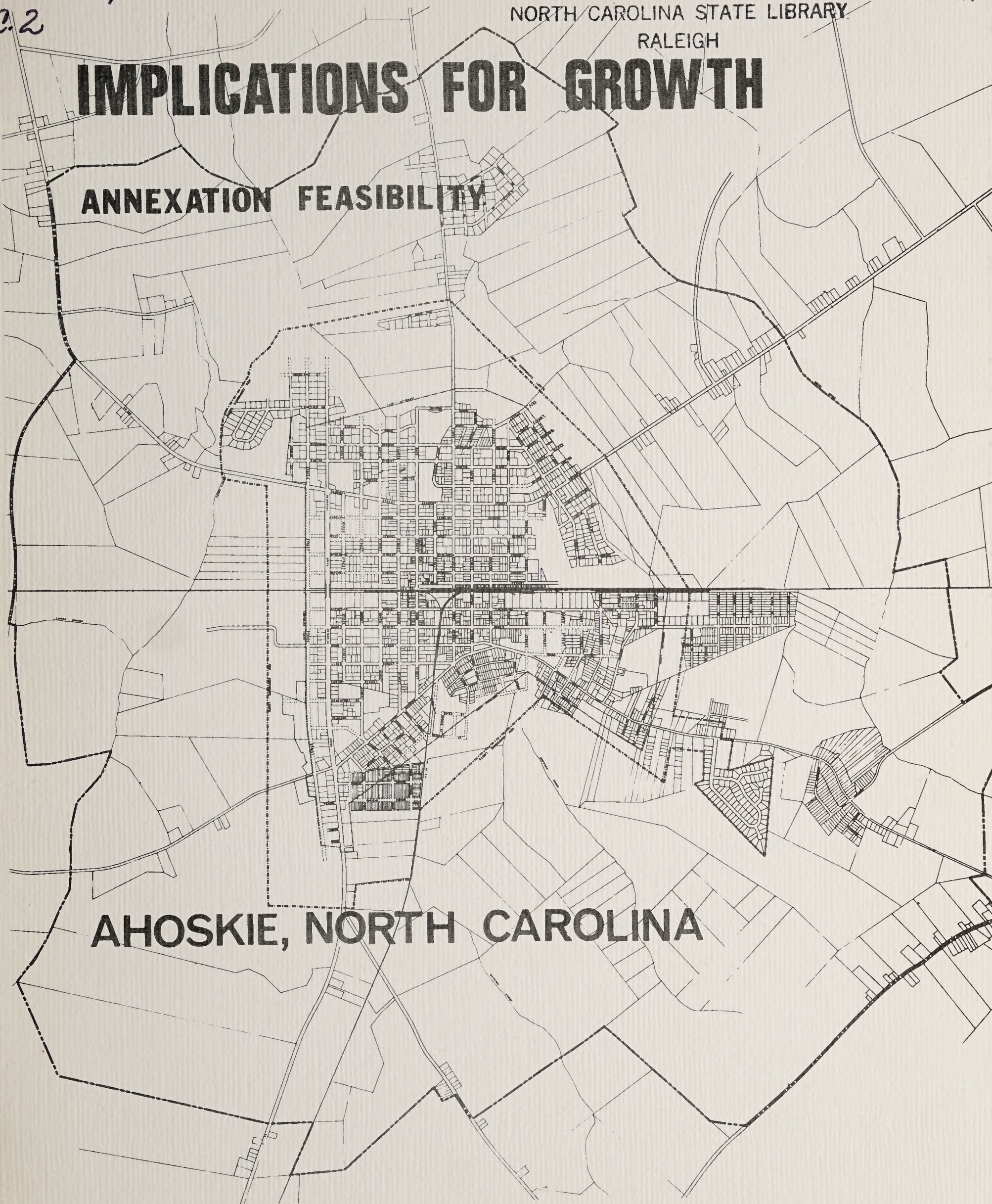
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ANNEXATION FEASIBILITY

AHOSKIE, NORTH CAROLINA





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ANNEXATION FEASIBILITY

PREPARED FOR

TOWN OF AHOSKIE

FEBRUARY 1977

AHOSKIE TOWN COUNCIL

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John C. White	L. M. Brinkley
Henry R. Marsh	Merle Vaughn

Town Attorney Bennett Gram
Town Manager Robert C. Elliott

AHOSKIE PLANNING BOARD

Joe Parker, Chairman	Alvin Newsome
James Daughtery	Chester Rawls
J. Carl Wilroy	Elrod Sessoms
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PURPOSE - SCOPE OF SERVICES

The purpose of this document is to provide a clear and concise description of the services provided by the organization. The document is intended to be used as a reference for all staff and to ensure that the services are delivered in a consistent and professional manner. The document will also provide information on the organization's mission, vision, and values, and will outline the key areas of focus for the organization. The document will be reviewed and updated as needed to ensure that it remains relevant and accurate.

I. PURPOSE - SCOPE OF SERVICES

1. Purpose

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II. OVERVIEW

The organization has a long history of providing high-quality services to its clients. The organization's mission is to provide a comprehensive range of services that meet the needs of its clients. The organization's vision is to be a leading provider of services in its field. The organization's values are integrity, professionalism, and customer service. The organization's key areas of focus are research, development, and implementation of new services. The organization's growth has been steady and consistent over the past several years. The organization's reputation for quality service is well established.

I. PURPOSE - SCOPE OF SERVICES

The purpose of this document is to provide insight into annexation as a method for increasing the geographic limits of the Town of Ahoskie. In order to meaningfully achieve this purpose several activities are necessary. Hopefully this document will, 1) assess Ahoskie's past annexation activities, 2) review the annexation methods available to the town, 3) conduct the surveys necessary to determine if certain areas around Ahoskie meet the prerequisites necessary for annexation and, 4) outline the procedures the town must follow in order to annex.

II. OVERVIEW

The North Carolina General Statutes declare that municipalities are creatures of the state, "created to provide those services essential for sound urban development and for the protection of the health, safety and welfare of people living close together." This statement declares that areas which are urban in character can be municipal by virtue of annexation. Annexation is the process used by towns to extend their boundaries to include developed or developing areas on the fringe of the municipality.

Past Development Patterns

Ahoskie had its beginning in the late 1800's as a railroad logging station. By 1890 the town had a U.S. Post Office and a population of 45 people. The town was incorporated in 1893. As agriculture became important in the area, Ahoskie's growth as a marketing and processing center became evident by its 1900 population of 302 persons. The town's evolution continued as a wholesale

and industrial center for northeastern North Carolina with the accompanying commercial and residential development. In 1930 the town's population had risen to 1,940 and by 1970 had more than doubled to total 5,105 persons.

As the town's population increased, so did its size. The pattern of development in Ahoskie spread outward along the major transportation routes to accommodate the space needs of its people, their businesses and their homes.

Projected Trends

The 1976 Ahoskie Land Development Plan drawn under the Coastal Area Management Act includes the following population projections.

Population Projections

Town of Ahoskie

Year			
¹ <u>1970</u>	<u>1980</u>	<u>1990</u>	<u>2025</u>
5,105	5,850	6,825	7,760

These projections witness an increase averaging 14% each decade. If these projections are accurate the town's population will be increased substantially within 50 years. If these increases occur, the town will be faced with several physical development alternatives. 1) The geographic size of the town could stay the same with more development occurring on land that is presently vacant and resulting in increased densities. 2) The geographic size of the

1

Actual 1970 decennial count.

town could stay the same with new development occurring outside the corporate limits, but close enough to receive benefits from the town and place service requests on the town. 3) The town could enlarge its municipal boundaries to facilitate projected development or 4) any combination of any/all of the above.

The significance of projected increased population is that town officials will be faced with the question of how to provide for and accommodate these increases. With increases in population the town should also experience increased service demands.

III. METHODS AVAILABLE

III. METHODS AVAILABLE

The statutes under which North Carolina municipalities may annex embody the principal that land which is developed for urban purposes can be incorporated. Based on the existing enabling legislation, there are four annexation methods available to the town of Ahoskie. Each of these methods are briefly outlined below. (A fifth method, not available to the town, is mentioned only for clarification purposes.)

Action by the General Assembly

The General Assembly may enlarge the boundaries of any town by special act. This procedure requires that the local representative submit a bill requesting that the town's boundary be enlarged. If the town has a metes and bounds description in its charter, then the bill should include a rewritten charter description to include the annexation area. If the town has no charter description then the bill should include only a metes and bounds description of the area to be annexed. The General Assembly will convene during the second week in January and adjourn in June. There is a May deadline date on introduction of new local bills. If the Town of Ahoskie chooses to annex territory by special act, then the town would have to follow this process and meet the stated deadlines.

Annexation by Petition (G.S. 160A-31)

Briefly, this method involves a property owner or owners requesting to be annexed by the town. If the property meets certain contiguity requirements then the town may, after holding the necessary public hearing, adopt an ordinance annexing the property. This method is thus initiated by the property owners and hence is commonly known as the "sole owner" or "100%" petition method. The requirements the property must meet are: 1) that the

area be contiguous to the existing town limits, 2) the area not be within another town's limits and 3) that all owners of property in the area sign a petition requesting annexation. As stated, it further requires a public hearing and a public hearing notice, but only to determine the sufficiency of the petition and to allow the governing body to take action. There are no requirements that the area be developed for urban purposes and no specific municipal service plans are required except that the area "shall be entitled to the same privileges and benefits as other parts" of the municipality. The town can make the ordinance effective immediately or on any day within six months.

Annexation Subject to Development Standards and Service Requirements
(G.S. 160A-45)

This method is available to communities with a population of over 5,000 people. (The population figures used to determine a towns' population are those of the last, in this case the 1970, decennial census.) This legislation declares as a matter of state policy:

- (1) That sound urban development is essential to the continued economic development of North Carolina;
- (2) That municipalities are created to provide the governmental services essential for sound urban development and for the protection of health, safety and welfare in areas being intensively used for residential, commercial, industrial, institutional and governmental purposes or in areas undergoing such development;
- (3) That municipal boundaries should be extended in accordance with legislative standards applicable throughout the State, to include such areas and to provide the high quality of governmental services needed therein for the public health, safety and welfare;
- (4) That new urban development in and around municipalities having a population of 5,000 or more persons is more scattered than in and around smaller municipalities, and that such larger municipalities have greater difficulty in expanding municipal utility systems and other service facilities to serve such scattered development, so

that the legislative standards governing annexation by larger municipalities must take these facts into account if the objectives set forth in this section are to be attained;

- (5) That areas annexed to municipalities in accordance with such uniform legislative standards should receive the services provided by the annexing municipality as soon as possible following annexation.

Accordingly, the law provides for the extension of the corporate limits of municipalities provided that all the conditions and specifications of the law are met. These conditions and specifications require that the area be urban in character (meeting specific characteristics of urban development) and place a responsibility upon the municipality to prepare detailed plans for extending municipal services to the area upon annexation, including specific findings as to the municipality's financial ability to carry out such plans. Further, the town must make these findings known in a report which is prepared prior to the public hearing. Public notice is required and a public hearing must be held prior to annexation. Upon passage of an annexation ordinance by the governing body, the area is annexed to the municipality. No consent of residents or property owners is required for annexation but provision is made for judicial appeal and review as to compliance with the law.

Detailed and specific requirements are set forth relative to the character of the area to be annexed. The following is an outline of the requirements:

- (1) The total area to be annexed must meet the following standards:
 - (a) It must be adjacent or contiguous to the municipality's boundaries at the time the annexation proceeding is begun.
 - (b) At least one-eighth of the aggregate external boundaries of the area must coincide with the municipal boundary.
 - (c) No part of the area shall be included within the boundary of another incorporated municipality.

- (2) Part or all of the area to be annexed must be developed for urban purposes. An area developed for urban purposes is defined any any area which meets any one of the following standards:
- (a) Has a total resident population equal to at least two persons for each acre of land included within its boundaries; or
 - (b) Has a total resident population equal to at least one person for each acre of land included within its boundaries, and is subdivided into lots and tracts such that at least sixty percent (60%) of the total acreage consists of lots and tracts five acres or less in size and such that at least sixty percent (60%) of the total number of lots and tracts are one acre or less in size; or
 - (c) Is so developed that at least sixty percent (60%) of the total number of lots and tracts in the area at the time of annexation are used for residential, commercial, industrial, institutional or governmental purposes and is subdivided into lots and tracts such that at least sixty percent (60%) of the total acreage, not counting the acreage used at the time of annexation for commercial, industrial, governmental or institutional purposes, consists of lots and tracts five acres or less in size.

In addition to areas developed for urban purposes, a governing board may include in the area to be annexed any area which does not meet the above requirements if such area either:

- (1) Lies between the municipal boundary and an area developed for urban purposes so that the area developed for urban purposes is either not adjacent to the municipal boundary or cannot be served by the municipality without extending services and/or water and/or sewer lines through such sparsely developed area; or
- (2) Is adjacent, on at least sixty percent (60%) of its external boundary, to any combination of the municipal boundary and the boundary of an area or areas developed for urban purposes as defined.

The purpose of this subsection is to permit municipal governing boards to extend corporate limits to include all nearby areas developed for urban purposes and where necessary to include areas which at the time of annexation are not yet developed for urban purposes but which constitute necessary land connections between the municipality and areas developed for urban purposes or between two or more areas developed for urban purposes.

In fixing new municipal boundaries, a municipal governing board shall, whenever practical, use natural topographic features such as ridge lines and streams and creeks as boundaries, and if a street is used as a boundary, include within the municipality land on both sides of the street and such outside boundary may not extend more than 200 feet beyond the right-of-way of the street.

As a prerequisite to annexation, the municipality is required to show its ability to extend its municipal services to the area to be annexed. Detailed plans for extension of municipal services are required and become a part of the annexation proceedings. The legislative specifications for municipal service plans are outlined as follows:

The municipality must provide a statement setting forth the plans for extending to the area to be annexed each major municipal service performed within the municipality at the time of annexation. Specifically, such plans shall:

- (a) Provide for extending police protection, fire protection and street maintenance services to the area to be annexed on the date of annexation on substantially the same basis and in the same manner as such services are provided within the rest of the municipality prior to annexation. If a water distribution system is not available in the area to be annexed, the plans must call for reasonably effective fire protection services until such time as water lines are made available in such areas under existing municipal policies for the extension of water lines.
- (b) Provide for extension of major trunk water mains and sewer outfall lines into the area to be annexed so that when such lines are constructed, property owners in the area to be annexed will be able to secure public water and sewer services, according to the policies in effect in such municipality for extending water and sewer lines to individual lots or subdivision.
- (c) If extension of major trunk water mains and sewer outfall lines into the area to be annexed is necessary, set forth a proposed timetable for construction of such mains and outfalls as soon as possible following the effective date of annexation. In any event, the plans shall call for contracts to be let and construction to begin within 12 months following the effective date of annexation.

- (d) Set forth the method under which the municipality plans to finance extension of services into the area to be annexed.

In addition, this enabling legislation requires, as part of the proceedings, a statement of the intent of the municipality to provide services to the area being annexed as set forth in the plan. Also, it requires a specific finding that on the effective date of annexation the municipality will either have funds appropriated in sufficient amount to finance construction of any major trunk water mains and sewer outfalls found necessary in the plans to extend the basic water and/or sewer system into the area being annexed or be authorized to issue bonds for the necessary amount. Relief may be granted in the form of a writ of mandamus by a judge of the superior court for failure to let contracts for construction of major trunk water mains and sewer outfalls within a year, if such are required by the plan.

Satellite Annexation (G.S. 160A-58.1)

This method involves annexation of property not physically adjacent to the town. Briefly, after a petition is received signed by all real property owners (except owners of non-taxed property, railroads and public utilities) in an area, a town may annex the area into its corporate limits if the area meets all of the following standards:

- (1) The nearest point on the proposed satellite corporate limits must be not more than three miles from the primary corporate limits of the annexing city.
- (2) No point on the proposed satellite corporate limits may be closer to the primary corporate limits of another city than to the primary corporate limits of the annexing city.
- (3) The area must be so situated that the annexing city will be able to provide the same services within the proposed satellite corporate limits that it provides within its primary corporate limits.
- (4) If the area proposed for annexation, or any portion thereof, is a subdivision as defined in G.S. 160A-376, all of the subdivision must be included.

- (5) The area within the proposed satellite corporate limits, when added to the area within all other satellite corporate limits, may not exceed ten percent (10%) of the area within the primary corporate limits of the annexing city.

Once the signed petition is received and verified a public hearing date is set and an advertisement for the hearing let. After the public hearing, the town may then pass an ordinance annexing the area immediately or within six months. There are no specific requirements that the town provide services other than that the area be "entitled to the same privileges and benefits as other parts of the city."

Annexation by Referendum (G.S. 160A-24)

The referendum method is not available to the Town of Ahoskie, even though it is available to some communities. This method has been antiquated by G.S. 160A-31 or G.S. 160A-45 for most towns and cities in the state. There are only 47 municipalities presently able to use the referendum procedure. Reference here is only to acknowledge that it is an "enabling" method for those 47 municipalities.

There is a great deal of information in this report which is not included in the summary. The summary is intended to give a general idea of the work done and the results obtained. The full report is available for those who are interested in the details of the work.

The work was done in the Department of Geology, University of Michigan, under the supervision of Professor J. H. Van Dine. The work was done during the summer of 1934, and the results were published in the report.

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IV. STUDY AREA DELINEATION AND METHODOLOGY

The study area is located in the State of Michigan, and is bounded by the following lines: the northern boundary is the 45th parallel north, the eastern boundary is the 85th meridian west, the southern boundary is the 42nd parallel north, and the western boundary is the 100th meridian west.

The study area is divided into four quadrants, each of which is further divided into four sub-quadrants, making a total of sixteen sub-quadrants.

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IV. STUDY AREA DELINEATION AND METHODOLOGY

Since two of the four applicable annexation methods are initiated by property owners and the third method is by special act of the North Carolina General Assembly only one method, G.S. 160A-45, has any real potential for town initiated annexation. As mentioned previously, this method requires that areas under consideration have certain levels of development.

Thus the areas delineated here for study purposes were selected because they were developed or developing adjacent to the municipal limits and all but one met the necessary level of development criteria. Field surveys were conducted during September and October of 1976 by personnel from the Department of Natural and Economic Resources, Division of Community Assistance, Northeastern Field Office in Washington, North Carolina to determine the areas' qualifications for annexation. Land uses were mapped according to these windshield surveys to provide an up-to-date inventory of existing land uses. Acreages in each area were computed by using a cartographers instrument, a compensating polar planimeter, which computes area while measuring external boundaries of a piece of property. Acreages were double checked by obtaining the acreage figure by parcel number from county tax records. The appendix contains these figures by parcel. Population estimates in each area were computed by multiplying the number of occupied dwelling units times the 1970 population per household, the method required by G.S. 160A-45.

Definition of Lots and Tracts

G.S. 160A-48 mentions the words "lots" and "tracts" frequently. In order to comply with this statute, areas under consideration must have certain numbers and percentages of "lots" and "tracts" of a particular size before it qualifies for annexation. However, neither the word "lots" or

"tracts" is defined per se in the annexation statutes as to whether they refer to use or ownership. Fortunately, the North Carolina courts have been quite liberal in allowing any of several definitions to be used. The number of lots and tracts for the proposed annexation areas were obtained from tax maps of the areas in the Hertford County Tax Supervisor's Office in Winton. In addition, a property map prepared for Ahoskie by DNER in June, 1972 was also used. In certain instances, there may be several land uses (or dwellings) within a tract under single ownership. According to one court decision:

"There are several methods which can be used in determining what is a lot in making an appraisal of an area to be annexed. One is to count each numbered lot separately. Another is to consider a landlocked lot as part of the lot in front of it and group the two lots - the landlocked lot and the one providing it with access to a street - as being a single lot. A third method would be to consider a group of lots in single ownership and used for a single purpose as being a tract within the meaning of the statute, and count tracts rather than lots." Any one of these methods would be "calculated to provide reasonably accurate results" as required by G.S. 160-453.10. Adams-Millis Corp. v. Town of Kernersville, 6 N.C. App. 78, 169, S.E. 2d 496 (1969)."

And, according to another decision,

"It is not unreasonable and beyond the statutory definition to classify a landlocked lot and its fronting lot in single ownership as a single lot in residential use where only the fronting lot contains "a habitable dwelling unit." Adams-Millis Corp. v. Town of Kernersville, N.C. App. 78, 169 S.E. 2d 496 (1960)."

Numbers of lots and tracts in each of the study areas was determined by actual count from county tax maps. In cases where only a portion of a lot was included in a study area, only the portion in the study area was measured and counted, not the entire lot.

TABLE I

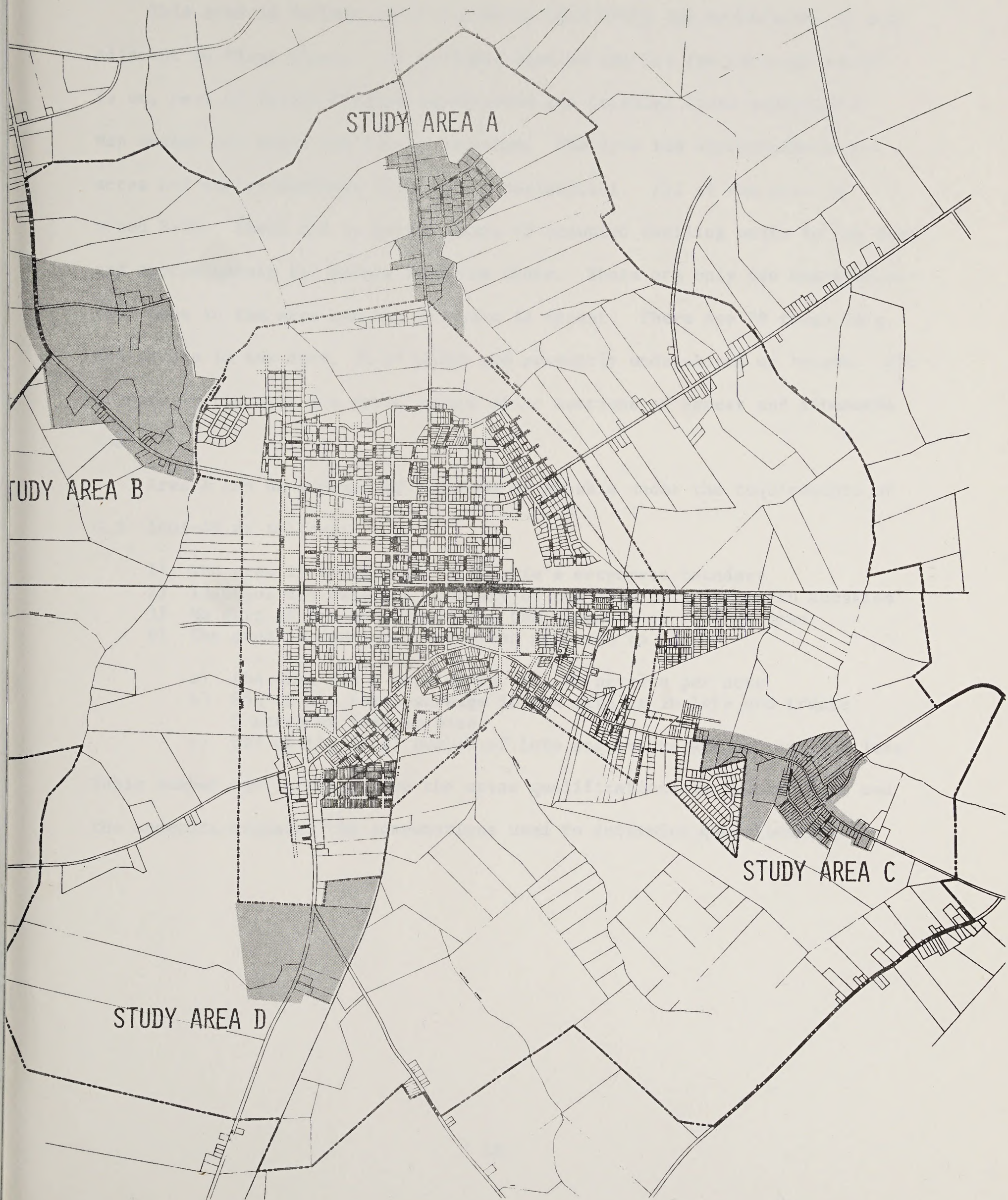
In order for an area to be annexed under G.S. 160A-45 it must have certain levels of development. These criteria are definitively spelled out in the statute. The following table summarizes how each study area meets the requirements of G.S. 160A-48 or other appropriate enabling legislation requirements.

ENABLING LEGISLATION		STUDY AREA			
G.S. 160A-48					
Annexation Criteria		A	B	C	D
B-1	is contiguous when proceedings initiated	Yes (See Map)	Yes (See Map)	Yes (See Map)	Yes (See Map)
B-2	is at least 12% contiguous	Yes (13.0%)	Yes (15.8%)	Yes (24.5%)	Yes (29.6%)
B-3	not within boundary of another town	Yes (See Map)	Yes (See Map)	Yes (See Map)	Yes (See Map)
C-1	has residential population of 2 persons/acre			Yes (2.8/Acre)	
C-2	a) population of 1 person/acre	Yes (1.48/Acre)			
	b) subdivided so 60% of total acres in lots and tracts 5 acres or less	Yes (94.9%)			
	c) 60% of total number of lots and tracts one acre or less				
C-3	a) 60% of total lots and tracts used for residential, commercial, industrial, institutional or government purposes	Yes (81.0%)	Yes (60.3%)		Yes (73.3%)
	b) 60% of total acreage, not counting acreage used for commercial, industrial, government or institutional purposes, in lots and tracts 5 acres or less		Yes (70.8%)		No (4.4%) See Below
D-1	Lies between town boundary and an area developed for urban purposes (as defined under part C criteria) which cannot be served without extending services through the intervening area				
D-2	adjacent 60% of external boundary to any combination of the town's boundary and boundary of area developed for urban purposes (under part C criteria)				

Action by General Assembly

All towns in North Carolina can enlarge their municipal boundaries by the local representative introducing a bill to the General Assembly. This method is used most frequently when an area does not meet the criteria of other annexation legislation.

Yes



STUDY AREA A

STUDY AREA B

STUDY AREA C

STUDY AREA D

Study Area A

This area is located west of town on both north and south sides of and adjacent to First Street. It includes part of the lot the new high school is on, part of Purvis Heights subdivision and Colonial Acres subdivision. Map number one shows the area's location. The area has approximately 94 acres and the predominant land use is residential. All of the area is zoned R-20. There are by actual count 45 occupied dwelling units in the area and approximately 140 people residing there. There are only two non-residential uses in the area and one of these is vacant. There are 79 total lots and tracts in the area, 33 of which are presently undeveloped or vacant. All streets in the area are paved except minor sections of Forest and Albemarle Road.

Area A can be annexed by the Town of Ahoskie under the requirements of G.S. 160A-48 as follows:

- 1) The area is contiguous to Ahoskie's corporate boundary
- 2) 13.0% of the external boundary of the area coincides with Ahoskie's
- 3) No part of the area is within the boundary of another town
- 4) The area is developed for urban purposes in that:
 - a) the area has a population of 1.48 persons per acre
 - b) 95% of the total acreage in the area is in lots and tracts 5 acres or less in size
 - c) 81% of the total number of lots and tracts are one acre or less

Table number one further shows the areas qualifications in tabular form and the appendix contains the computations used to determine qualifications.

Study Area B

This area is located southwest of town adjacent to SR 350 (Academy Street Extension) and includes the Department of Transportation offices and the Highway Patrol offices. The area is approximately 237 acres in size and there are residential, commercial, governmental and industrial land uses in the area with residential being the predominate use. Of 63 total lots and tracts, 32 are used for residential purposes. There are approximately 25 vacant/undeveloped/agricultural lots or tracts in the area. Six lots and tracts in the area are used for industrial, commercial, institutional or governmental purposes. The area is zoned predominately for residential purposes, R-20; but parts of the area are zoned O-1 and B-2.

Area B can be annexed by Ahoskie under the requirements of G.S. 160A-48 as follows:

- 1) the area is contiguous to town boundaries
- 2) 15.8% of the external boundary of the area coincides with Ahoskie's
- 3) the area is not within corporate limits of another town
- 4) the area is developed for urban purposes in that:
 - a) the area has 63 total lots and tracts of which 38 or 60% are used for residential, commercial, institutional, governmental purposes
 - b) the area contains 43.8 acres of land for residential purposes; these areas are in 32 tracts; 31 of which (70.8%) are 5 acres or less in size.

Table one further shows the areas qualifications and the computations are included in the appendix.

Study Area C

This 82.5 acre area is located northwest of Ahoskie along Catherine Creek Road just north of Malibu Subdivision and includes Catherine Heights (Moton Farm) Subdivision and the cemetery. Land uses in the area are predominantly residential but there are some commercial uses also. Most lots in the area are small. There are approximately 185 lots and tracts in the area, only 18 of which are 1 acre or over in size. The area is zoned predominantly R-20; however, O-1 and B-2 zones are also present. There are approximately 76 occupied dwellings in the area and about 236 people living there. Many of the streets in the area are not paved and numerous outdoor privies are also present. Some houses appear to have outdoor water supplies.

Area C can be annexed under the statutory requirements of G.S. 160A-48 as follows:

- 1) The area is contiguous to the town's boundaries
- 2) 25% of the external boundary coincides with Ahoskies
- 3) The area is not within corporate limits of another town
- 4) The area is developed for urban purposes in that:
 - a) the area has a population of 2.8 persons per acre

Table number one further shows the areas qualifications and the appendix contains the computations used to determine qualifications.

Study Area D

This 77 acre area is located southeast of town along U.S. 13, N.C. 561 and the Southern Railway. It includes land uses such as Ramsey Lumber Company, Conner Mobile Home Sales, AMC auto dealer, Wolverine Camper and Freeman Metal Products Company. There are no houses in the area, hence no residents. The area is zoned R-20, IH and IL. There are 15 total lots and tracts in the area, 11 of which are developed. Both highways in the area are paved.

Area D meets all but one statutory requirement of G.S. 160A-48, thus it cannot be annexed under provisions of this enabling legislation. If Ahoskie chooses to annex this area, it would have to be by special action of the General Assembly.

Table one summarizes the level of development present in Area D and the appendix contains a parcel and land use tabulation.

V. COST - BENEFIT ANALYSIS

Method

When areas are annexed there are costs incurred by the annexing town in providing services to the area. These costs include providing water and sewer service, police and fire protection, garbage collection and general city administrative services. Some of these services are paid for by revenues generated within the area. Examples of revenues generated directly within each annexed area are real estate property taxes, personal property taxes, sales tax, privilege license fees and beer and wine tax. Further revenues are Powell Bill funds which are paid to the town based on a combination of population and miles of town maintained roads.

In an effort to compare the cost to the town of annexing an area with the benefits or revenues generated, a cost/benefit analysis is required. Since taxes are the primary source of revenues generated within an area, the following method was used to determine tax value in each area.

Tax value information was obtained from the Hertford County Tax Supervisor's office. Fortunately, tax information was updated recently thus providing reasonably current tax values. Unfortunately, the information available pertains only to the tax value of land and buildings - real estate. There was no tabular method for determining value of personal property due to the record keeping system employed by the tax supervisor's office. (Briefly, in order to determine value of personal property, each parcel of land within a study area would require identification by owner and township. If several tracts were within the same township owned by the same owner, the records would only show accumulative personal value in the township where the property owner resided, not personal property value by tract. If he owned property in several townships it would require very detailed investigations to "breakout"

only those parcels in question. This level of detail is beyond the scope of this document and is not necessary at this stage. Similarly, the Hertford County Tax Supervisor's office advises there is no accurate method of applying a percent figure to real property valuation to determine personal value. The major reason being there is no direct constant correlation between real property value and personal property value. Should the town decide to initiate annexation of a particular study area, detailed investigations could then be made.)

In cases where only a portion of a tract was in the study area, a simple method was used to determine tax value of that portion. Briefly, a comparison was made between the portion of the tract in the study area and the whole tract. This ratio was then applied to the total tax value of the tract. This method is not particularly sensitive to actual land use present on only that portion of the tract in the study area, however, it does give a reasonable estimate of real estate tax value. Thus, the tax value figures presented here represent only minimums; the total tax value, both real and personal, would be greater.

Revenues

Other revenue sources and the method used to determine the revenue generated within each area follow.

Sales Taxes - Sales taxes were calculated on a per capita basis by dividing Ahoskie's 1976 sales tax return by its 1976 estimated population. The town manager's office advised that in 1976 Ahoskie's sales tax totaled \$102,798. Similarly, the 1976 estimated population was 5,081. The per capita sales tax rate is thus \$20.23.

Franchise Tax - Franchise taxes were calculated on a per capita basis using the 1976 franchise revenues divided by the 1976 estimated population. The 1976 franchise tax totaled \$52,632 thus resulting in a \$10.32 per capita rate.

License and Permits - Revenues from auto tags and privilege license were grouped together totaling \$26,864 and calculated on a per capita basis. The resulting figure was \$5.28 per capita.

ABC Revenues - In 1976 Ahoskie generated \$21,876 from this source. The per capita rate was thus \$4.30.

Beer and Wine Tax - Ahoskie generated \$14,935 from this source in 1976. The resulting per capita figure was \$2.93.

Powell Bill - Powell Bill funds are distributed to municipalities on the basis of town-maintained roads and population. The 1976-77 Powell Bill funds were distributed on a basis of \$9.22 per capita and \$677.29 per mile of town-maintained roads.

Water and Sewer User and Tap On Fees - The annual average water and sewer user fee in Ahoskie is approximately \$100. This amount times the number of potential users in an annexation area would generate another source of revenue for the town. Upon connecting to the town water system an additional \$90 fee for tapping on would be collected. Tapping on to the town's sewer system would cost approximately \$58. Thus, this \$148 tap on fee would be an additional revenue.

Costs

Two types of costs are encountered in annexing an area. The first is capital cost for extending water and sewer lines and paving streets in the new area or purchasing new equipment necessary to serve the area. These costs

are generally quite high and frequently require a number of years to recover.

The second type of cost is the cost of extending services such as police protection, recreation and garbage pickup into the new area and the maintenance costs to keep vehicles operating. These are reoccurring costs which must be met each year. Estimated operating costs were provided by the town manager's office.

The towns water and sewer extension policy does not require a payment from any abutting property owner if the area is already developed. Thus, the town assumes all costs of providing water and sewer services to an area which is developed. (The policy does require a subdivider to provide these services to a new subdivision.) The only fees charged in an area which is already developed is a water tap on fee of \$90 for a 3/4" line and a sewer tap on fee of \$58, totalling \$148 for both. The annual average water use fee per user is approximately \$67 (assuming a monthly water consumption of 5,837 gallons at \$5.60 per 6,000 gallons). The annual average sewer charge per user is approximately \$34 since the town's sewer rates are 50% of the water rates. Thus the average annual user rate for both water and sewer is approximately \$100. This amount times the number of potential users in each area would help defray those capital and operating costs incurred by the town. Upon initial tap on, an additional \$148 per user would be collected. The following is an examination of the revenue and expenditures by each annexation area.

A brief statement about amortization of capital costs is also included. This amortization formula assumes that annual operating costs would be deducted from annual revenues before amortization of capital costs would begin.

STUDY AREA A

Land Area - 94 Acres

Population - 140

Town Maintained Streets - 1.29 Miles

Real Property Evaluation - \$537,750

Potential Water and Sewer Users - 46

Revenues

Real property taxes (@\$1.09 per \$100 evaluation)	\$ 5,861.47
Sales Tax (@\$20.23 per capita)	2,832.20
Franchise Tax (@\$10.32 per capita)	1,444.80
ABC (@\$4.30 per capita)	602.00
Powell Bill (@\$9.22 per capita + \$677.92 per town maintained road mile)	2,137.41
License and Permits (@\$5.28 per capita)	739.20
Beer & Wine Tax (@\$2.93 per capita)	410.20
Water and Sewer User Fees (@\$100 per user)	4,600.00
Water and Sewer Tap On Fees (@\$148 per user)	6,808.00
TOTAL	<u>\$ 25,435.28</u>

1

Expenditures

	<u>Capital</u>	<u>Operating</u>
Water	\$ 54,000	- 0 -
Sewer	130,000	- 0 -
Garbage	- 0 -	\$ 7,500
Police	- 0 -	- 0 -
Fire	- 0 -	- 0 -
Street Maintenance	- 0 -	1,000
	<u>\$184,000</u>	<u>\$ 8,500</u>

Amortization of Capital Expenditures

$$\frac{\text{Capital costs minus tap on}}{\text{Revenues less tap on minus operating costs}} = \text{number years for amortization}$$

$$\frac{\$184,000 - 6,808}{\$25,435 - 6,808 - 8,500} = \frac{177,192}{10,127} = 17.5 \text{ years}$$

1

Estimates provided by the Ahoskie town manager's office.

STUDY AREA B

Land Area - 237 Acres

Population - 110

Town Maintained Streets - None

Real Property Evaluation - \$807,828

Potential Water and Sewer Users - 38

Revenues

Real property taxes (@\$1.09 per \$100 evaluation)	\$ 8,805.32
Sales Tax (@\$20.23 per capita)	2,225.30
Franchise Tax (@\$10.32 per capita)	1,135.20
ABC (@\$4.30 per capita)	473.00
Powell Bill (@\$9.22 per capita + \$677.29 per maintained road mile)	1,014.20
License and Permits (@\$5.28 per capita)	580.80
Beer and Wine Tax (@\$2.93 per capita)	322.30
Potential Water and Sewer Fees (@\$100 per user)	3,800.00
Potential Water and Sewer Tap on Fees (@\$148 per user)	5,624.00
TOTAL	<u>\$ 23,980.12</u>

1

Expenditures

	<u>Capital</u>	<u>Operating</u>
Water	\$ 76,000	- 0 -
Sewer	188,000	\$ 1,000
Garbage	- 0 -	7,500
Police	- 0 -	- 0 -
Fire	- 0 -	- 0 -
Street Maintenance	- 0 -	- 0 -
	<u>\$264,000</u>	<u>\$ 8,500</u>

Amortization of Capital Expenditures

$$\frac{\text{Capital costs minus tap on}}{\text{Revenues less tap on minus operating costs}} = \text{number years for amortization}$$

$$\frac{\$264,000 - 5,624}{\$23,980 - 5,624 - 8,500} = \frac{258,376}{9,856} = 26.2 \text{ years}$$

1

Estimates provided by the Ahoskie town manager's office

STUDY AREA C

Land Area - 82.5 Acres

Population - 236

Town Maintained Streets - None

Real Property Evaluation - \$839,114

Potential Water and Sewer Users - 136

Revenues

Real property taxes (@\$1.09 per \$100 evaluation)	\$ 9,146.34
Sales Tax (@\$20.23 per capita)	4,774.28
Franchise Tax (@\$10.32 per capita)	2,435.52
ABC (@\$4.30 per capita)	1,014.80
Powell Bill (@\$9.22 per capita + \$677.92 per town maintained road mile)	2,175.92
License and Permits (@\$5.28 per capita)	1,246.08
Beer and Wine Tax (@\$2.93 per capita)	691.48
Potential Water and Sewer Fees (@\$100 per user)	13,600.00
Potential Water and Sewer Tap on Fees (@\$148 per user)	20,128.00
TOTAL	<u>\$ 55,212.42</u>

1

Expenditures

	<u>Capital</u>	<u>Operating</u>
Water	\$ 92,000	\$ 7,500
Sewer	188,000	1,000
Garbage	20,000	7,500
Police	- 0 -	7,500
Fire	- 0 -	- 0 -
Street Maintenance	- 0 -	- 0 -
	<u>\$300,000</u>	<u>\$23,500</u>

Amortization of Capital Expenditures

$$\frac{\text{Capital costs minus tap on}}{\text{Revenues less tap on minus operating costs}} = \text{number years for amortization}$$

$$\frac{\$300,000 - 20,128}{\$55,212 - 20,128 - 23,500} = \frac{279,872}{11,584} = 24.2 \text{ years}$$

STUDY AREA D

Land Area - 77 Acres

Population - None

Town Maintained Streets - None

Real Property Evaluation - \$584,777

Potential Water and Sewer Users - 11

Revenues

Real property taxes (@\$1.09 per \$100 evaluation)	\$ 6,374.06
Sales Tax (@\$20.23 per capita)	- 0 -
Franchise Tax (@\$10.32 per capita)	- 0 -
ABC (@\$4.30 per capita)	- 0 -
Powell Bill (@\$9.22 per capita + \$677.92 per town maintained road mile)	- 0 -
License and Permits (@\$5.28 per capita)	- 0 -
Beer and Wine Tax (@\$2.93 per capita)	- 0 -
Potential Water and Sewer Fees (@\$100 per user)	1,100.00
Potential Water and Sewer Tap on Fees (@\$148 per user)	1,628.00
TOTAL	<u>\$ 9,102.06</u>

1

Expenditures

	<u>Capital</u>	<u>Operating</u>
	2	
Water	\$ 14,000	- 0 -
	2	
Sewer	84,000	\$ 500.00
Garbage	- 0 -	- 0 -
Police	- 0 -	- 0 -
Fire	- 0 -	- 0 -
Street Maintenance	- 0 -	- 0 -
	<u>\$ 98,000</u>	<u>\$ 500.00</u>

Amortization of Capital Expenditures

$$\frac{\text{Capital costs minus tap on}}{\text{Revenues less tap on minus operating costs}} = \text{number years for amortization}$$

$$\frac{\$98,000 - 1,628}{\$9,102 - 1,628 - 500} = \frac{96,372}{6,974} = 13.8 \text{ years}$$

1

Estimates provided by the Ahoskie town manager's office.

2

The town manager's office advises that negotiations are presently underway between the town and the county to consider installing a 12" water main to the area. This extension would be financed jointly by the town and county. If this occurs, then the resulting cost/benefits to the area would necessitate recomputation.

VI. FINDINGS

VI. FINDINGS

There are many benefits citizens of Ahoskie enjoy which are not readily available to persons residing outside of town limits. Town residents have water and sewer service, street maintenance, trash and garbage pickup, police and fire protection and other municipal services. Some of these services (particularly water and sewer) are only partially available to persons living beyond the city, and then only at increased rates. Increased and improved services are a major incentive for citizens beyond the city limits to favor annexation. It is only through annexation that the city can increase its geographic size and this results in a broadened tax base and increased property values. This in turn will raise the borrowing power and improve Ahoskies' capacity to provide for the services and needs of its citizens both now and in the future. Similarly, increased population has important financial implications for various state and federal programs which are funded or measured by population.

Newly annexed areas will have an advantage of representation in the decision making process of the town. Residents surrounding the municipality are affected by problems associated with urban-type development. Thus, through annexation these residents are given the opportunity to participate in solving the problems confronting the community.

It must be realized that any annexation program will be expensive unless the area to be annexed can pay the cost of needed capital improvements out of the revenue it generates. Of course, new construction may be encouraged and tax value increased by the availability of city utilities and services in the annexed areas. On the other hand, a delay in the annexation processes

can result in increased costs of providing services due to inflation and other economic forces. Moreover, there are areas already within the city that may not contribute enough revenue to cover the expenditures they create, but the health, safety and welfare of the whole community demand that they be part of the town.

There are other considerations town officials must weigh carefully before entering into costly annexation programs. The North Carolina General Statutes declare that towns are created to provide for the health, safety and welfare of the incorporated area. If this is valid, should not the town assess the adequacy of services it is presently providing to what is presently municipal before assuming additional burdens, both fiscal and physical, by annexing areas which will require additional services? In order to adequately answer this and other related questions, the town should make detailed examinations of the existing levels of service provided its citizens and weigh these findings in light of anticipated costs of annexing.

This document can provide the technical information and present facts necessary before Ahoskie initiates any annexation program. It cannot, however, make the decision to annex or not to annex. These decisions can only come from town officials. Hopefully, town officials will use this document as a source of information which will enable them to evaluate the pros and cons of annexation. By using this document to become informed, town officials will be aware of the implications, both fiscal and others, before they initiate annexation. Perhaps this document will provide information which will allow town officials to make more sound decisions.

VII. APPENDIX

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Procedure for Annexation Under G.S. 160A-45

General Statute 160A-45 outlines in detail all procedural requirements Ahoskie must follow in any town initiated annexation program. G.S. 160A-47 through G.S. 160A-49 contains requirements the town must comply with prior to initiating annexation and the calendar of events process necessary before annexation. These statutes are reproduced below:

G.S. 160A-47 Prerequisites to annexation; ability to serve, report and plans.

- (1) A map or maps of the municipality and adjacent territory to show the following information:
 - a. The present and proposed boundaries of the municipality.
 - b. The present major trunk water mains and sewer interceptors and outfalls, and the proposed extensions of such mains and outfalls as required in subdivision (3) of this section.
 - c. The general land use pattern in the area to be annexed.
- (2) A statement showing that the area to be annexed meets the requirements of G.S. 160A-48.
- (3) A statement setting forth the plans of the municipality for extending to the area to be annexed each major municipal service performed within the municipality at the time of annexation. Specifically, such plans shall:
 - a. Provide for extending police protection, fire protection, garbage collection and street maintenance services to the area to be annexed on the date of annexation on substantially the same basis and in the same manner as such services are provided within the rest of the municipality prior to annexation. If a water distribution system is not available in the area to be annexed, the plans must call for reasonably effective fire protection services until such time as waterlines are made available in such area under existing municipal policies for the extension of waterlines.

- b. Provide for extension of major trunk water mains and sewer outfall lines into the area to be annexed so that when such lines are constructed, property owners in the area to be annexed will be able to secure public water and sewer service, according to the policies in effect in such municipality for extending water and sewer lines to individual lots or subdivisions.
- c. If extension of major trunk water mains and sewer outfall lines into the area to be annexed is necessary, set forth a proposed timetable for construction of such mains and outfalls as soon as possible following the effective date of annexation. In any event, plans shall call for contracts to be let and construction to begin within 12 months following the effective date of annexation.
- d. Set forth the method under which the municipality plans to finance extension of services into the area to be annexed. (1959,c. 1009,s. 3; 1973,c 426,s 74.)

G.S. 160A-48 Character of area to be annexed.

- (a) A municipal governing board may extend the municipal corporate limits to include any area
 - (1) Which meets the general standards of subsection (b), and
 - (2) Every part of which meets the requirements of either subsection (c) or subsection (d).
- (b) The total area to be annexed must meet the following standards:
 - (1) It must be adjacent or contiguous to the municipality's boundaries at the time the annexation proceeding is begun.
 - (2) At least one eighth of the aggregate external boundaries of the area must coincide with the municipal boundary.
 - (3) No part of the area shall be included within the boundary of another incorporated municipality.
- (c) Part or all of the area to be annexed must be developed for urban purposes. An area developed for urban purposes is defined as any area which meets any one of the following standards:
 - (1) Has a total resident population equal to at least two persons for each acre of land included within its boundaries; or
 - (2) Has a total resident population equal to at least one

person for each acre of land included within its boundaries, and is subdivided into lots and tracts such that at least sixty percent (60%) of the total acreage consists of lots and tracts five acres or less in size and such that at least sixty percent (60%) of the total number of lots and tracts are one acre or less in size; or

- (3) Is so developed that at least sixty percent (60%) of the total number of lots and tracts in the area at the time of annexation are used for residential, commercial, industrial, institutional or governmental purposes and is subdivided into lots and tracts such that at least sixty percent (60%) of the total acreage, not counting the acreage used at the time of annexation for commercial, industrial, governmental or institutional purposes consists of lots and tracts five acres or less in size.
- (d) In addition to areas developed for urban purposes, a governing board may include in the area to be annexed any area which does not meet the requirements of subsection (c) if such area either:
 - (1) Lies between the municipal boundary and an area developed for urban purposes so that the area developed for urban purposes is either not adjacent to the municipal boundary or cannot be served by the municipality without extending services and/or water and/or sewer lines through such sparsely developed area; or
 - (2) Is adjacent, on at least sixty percent (60%) of its external boundary to any combination of the municipal boundary and the boundary of an area or areas developed for urban purposes as defined in subsection (c).

The purpose of this subsection is to permit municipal governing boards to extend corporate limits to include all nearby areas developed for urban purposes and where necessary to include areas which at the time of annexation are not yet developed for urban purposes but which constitute necessary land connections between the municipality and areas developed for urban purposes or between two or more areas developed for urban purposes.

- (e) In fixing new municipal boundaries, a municipal governing board shall, wherever practical, use natural topographic features such as ridge lines and streams and creeks as boundaries, and if a street is used as a boundary, include

within the municipality land on both sides of the street and such outside boundary may not extend more than 200 feet beyond the right-of-way of the street. (1959,c. 1009,S. 4; 1973,c. 426,s 74.)

G.S. 160A-49 Procedure for annexation.

- (a) Notice of Intent - Any municipal governing board desiring to annex territory under the provisions of this part shall first pass a resolution stating the intent of the municipality to consider annexation. Such resolution shall describe the boundaries of the area under consideration and fix a date for a public hearing on the question of annexation, the date for such public hearing to be not less than thirty days and not more than sixty days following passage of the resolution.
- (b) Notice of Public Hearing - The notice of public hearing shall:
 - (1) Fix the date, hour and place of the public hearing.
 - (2) Describe clearly the boundaries of the area under consideration.
 - (3) State that the report required in G.S. 160A-47 will be available at the office of the municipal clerk at least fourteen days prior to the date of the public hearing.

Such notice shall be given by publication in a newspaper having general circulation in the municipality once a week for at least four successive weeks prior to the date of the hearing. The period from the date of the first publication to the date of the last publication, both dates inclusive, shall be not less than twenty-two days including Sundays, and the date of the last publication shall be not more than seven days preceding the date of public hearing. If there be no such newspaper, the municipality shall post the notice in at least five public places within the municipality and at least five public places in the area to be annexed for thirty days prior to the date of public hearing.

- (c) Action Prior to Hearing - At least fourteen days before the public hearing, the governing board shall approve the report provided for in 160A-47, and shall make it available to the public at the office of the municipal clerk. In addition, the municipality may prepare a summary of the full report for public distribution.
- (d) Public Hearing - At the public hearing a representative of the municipality shall first make an explanation of the report required in 160-47. Following such explanation, all persons resident or owning property in the territory described in the notice of public hearing, and all residents of the municipality, shall be given an opportunity to be heard.

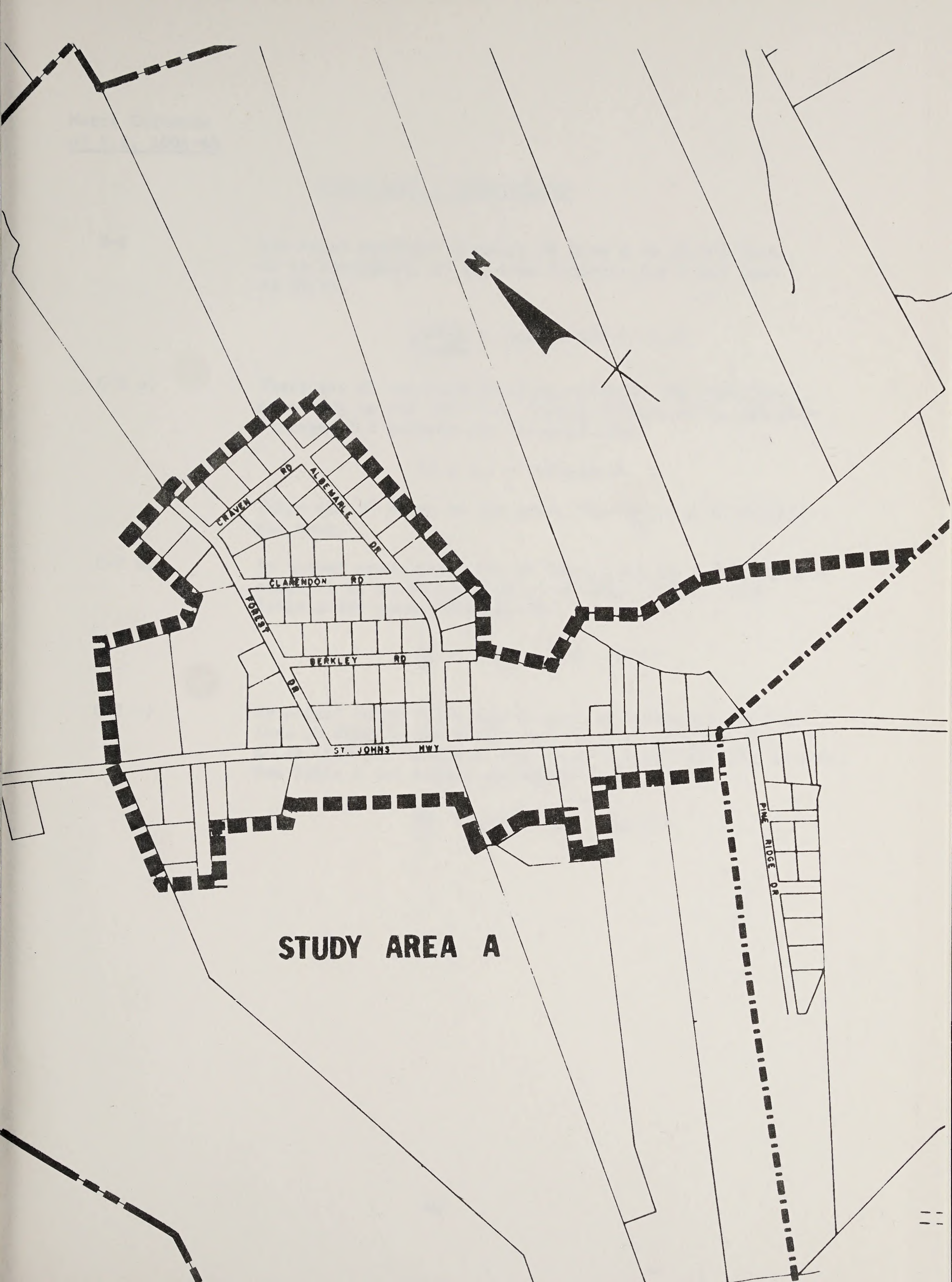
- (e) Passage of the Annexation Ordinance - The municipal governing board shall take into consideration facts presented at the public hearing and shall have authority to amend the report required by 160A-47 to make changes in the plans for serving the area proposed to be annexed so long as such changes meet the requirements of 160A-47. At any regular or special meeting held no sooner than the seventh day following the public hearing, the governing board shall have authority to adopt an ordinance extending the corporate limits of the municipality to include all, or such part, of the area described in the notice of public hearing which meets the requirements of 160A-48 and which the governing board has concluded should be annexed. The ordinance shall:
- (1) Contain specific findings showing that the area to be annexed meets the requirements of 160A-48. The external boundaries of the area to be annexed shall be described by metes and bounds. In showing the application of 160A-48 (c) and (d) to the area, the governing board may refer to boundaries set forth on a map of the area and incorporated same by reference as a part of the ordinance.
 - (2) A statement of the intent of the municipality to provide services to the area being annexed as set forth in the report required by 160A-47.
 - (3) A specific finding that on the effective date of annexation the municipality will have funds appropriated in sufficient amount to finance construction of any water and sewer lines found necessary in the report required by 160A-47 to extend the basic water and/or sewer system of the municipality into the area to be annexed, or that on the effective date of annexation the municipality will have authority to issue bonds in an amount sufficient to finance such construction. If authority to issue such bonds must be secured from the electorate of the municipality prior to the effective date of annexation, then the effective date of annexation shall be no earlier than the day following the statement of the successful result of the bond election.
 - (4) Fix the effective date of annexation. The effective date of annexation may be fixed for any date within twelve months from the date of passage of the ordinance.
- (f) Effect Of Annexation Ordinance - From and after the effective date of the annexation ordinance, the territory and its citizens and property shall be subject to all debts, laws, ordinances and regulations in force in such municipality and shall be entitled to the same privileges and benefits as other parts of such municipality. The newly annexed territory shall be subject to municipal taxes levied for the fiscal year following the

effective date of annexation. Provided that annexed property which is a part of a sanitary district, which has installed water and sewer lines, paid for by the residents of said district, shall not be subject to that part of the municipal taxes levied for debt service for the first five years after the effective date of annexation. If this proviso should be declared by a court of competent jurisdiction to be in violation of any provision of the federal or State Constitution, the same shall not affect the remaining provisions of this Part. If the effective date of annexation falls between January 1 and June 30, the municipality shall, for purposes of levying taxes for the fiscal year beginning July 1 following the date of annexation, obtain from the county a record of property in the area being annexed which was listed for taxation as of said January 1. If the effective date of annexation falls between June 1 and June 30, and the effective date of the privilege license tax ordinance of the annexing municipality is June 1, then businesses in the area to be annexed shall be liable for taxes imposed in such ordinances from and after the effective date of annexation.

- (g) Simultaneous Annexation Proceedings - If a municipality is considering the annexation of two or more areas which are all adjacent to the municipal boundary but are not adjacent to one another, it may undertake simultaneous proceedings under authority of this part for the annexation of such areas.
- (h) Remedies for Failure to Provide Services - If, not earlier than one year from the effective date of annexation, and not later than fifteen months from the effective date of annexation, any person owning property in the annexed territory shall believe that the municipality has not followed through on its service plans adopted under the provisions of 160A-47 (3) and 160A-49 (e), such person may apply for a writ of mandamus under the provisions of Article 40, Chapter 1 of the General Statutes. Relief may be granted by the judge of Superior Court:
 - (1) If the municipality has not provided the services set forth in its plan submitted under the provisions of 160A-47 (3) on substantially the same basis and in the same manner as such services were provided within the rest of the municipality prior to the effective date of annexation, and
 - (2) If at the time the writ is sought such services set forth in the plan submitted under the provisions of 160A-47 (3) are still being provided on substantially the same basis and in the manner as on the date of annexation of the municipality.

Relief may be granted by the judge of Superior Court:

- (1) If the plan submitted under the provisions of 160A-47 (3) c require the construction of major trunk water mains and sewer outfall lines, and
- (2) If contracts for such construction have not yet been let. If a writ is issued, costs in the action, including a reasonable attorney's fee for such aggrieved person, shall be charged to the municipality (1959, c. 1009, s. 5; 1973, c. 426, s. 74).



STUDY AREA A

Meets Criteria
of G.S. 160A-48

STUDY AREA A COMPUTATIONS

B-2

The total exterior boundary of area A is 12,300 feet. It is contiguous to the town boundary for 1,600 feet or 13.0%.

$$\frac{1,600}{12,300} = .1301 \times 100 = 13.0\%$$

C-2 a)

There are 45 occupied dwelling units in the study area. According to the 1970 U.S. Census of Population, Ahoskie averaged 3.1 persons per occupied unit.

$$45 \times 3.1 = 140 \text{ people}$$

There are 94 acres in the area, thus $\frac{140}{94} = 1.48$ persons per acre.

C-2 b)

By actual count there are 79 total lots and tracts in the area; 75 of which are 5 acres or less in size. See Table A for actual dimensions.

$$\frac{75}{79} = .9494 \times 100 = 94.9\%$$

C-2 c)

By actual count there are 64 lots or tracts one acre or less in size in the study area. Since there are 79 total lots and tracts in the area, 81% are one acre or less. See Table A for actual dimensions.

$$\frac{64}{79} = .8101 \times 100 = 81.0\%$$

TABLE A

STUDY AREA A
SECTION MAP 51
INSERTS 51-B, 51-C

4

<u>Parcel Number</u>	<u>Acreage</u>	<u>Use</u>	<u>Tax Value</u>
1. 107	.34	Residential	\$ 10,810
2. 107A	.31	Residential	14,586
3. 106	30.0 (.3) ³	Vacant	\$6,330 (663) ⁵
4. 106A	.29	Residential	15,360
5. 103	2.8	Residential	4,600
6. 104	1.5	Vacant	4,600
7. 101	4.0	Residential & Commercial	9,410
8. 102	.46	Vacant	2,110
9. 100	4.0	Vacant	Unavailable
10. 100A	1.03	Residential	29,430
11. 100D	1.72	Residential	15,060
12. 100F	.46	Vacant	1,500
13. 100E	.83	Residential	34,330
14. 100B	.96	Residential	15,360
15. 100C	1.14	Residential	28,058
16. 118A	4.74	Residential	41,740
17. 116	5.81	Residential	27,803
18. 115	.75	Residential	6,950
19. 115A	.75	Vacant	2,000
20. 114	1.41	Residential	9,740
21. 113C	.63	Residential	32,080
22. 113B	.83	Residential	26,460
23. 53	13.5	Institutional (High School)	Unavailable
24. 110	1.16	Residential	11,890
25. 110A	.87	Residential	17,710
26. 110B	.96	Residential	23,450
27. 111	.75	Residential	10,760
28. 112	.63	Residential	6,750
29. 113	9.61	Residential	9,220
30. 113A	.33	Residential	8,570
31. 113D	4.0	Vacant	Unavailable
32. 118B	3.0	Vacant	Unavailable

	1			
51-C	1 lot @1.0	Vacant		1,750
	2			
51-B	<u>46 lots @.5=23.0</u>	<u>22 Residential; 24 Vacant</u>		<u>2,500 each = \$115,000</u>
TOTAL 79 Tracts	93.87 Acres	45 Residential 1 Commercial 33 Vacant		\$537,750

1

Purvis Heights Subdivision: 28 lots x 1/3 acre(average size) = 9.24 acres
28 lots x \$1,750(average value) = \$49,000 value
All lots vacant; only one lot in this subdivision is in the study area.

2

46 lots x 1/2 acre(average size) = 23.0 acres
46 lots x \$2,500(average value) = \$115,000 value
22 lots used for residential purposes
24 vacant

3

Number not in parenthesis is total acreage of parcel. Number in parenthesis is acreage of that parcel within study area.

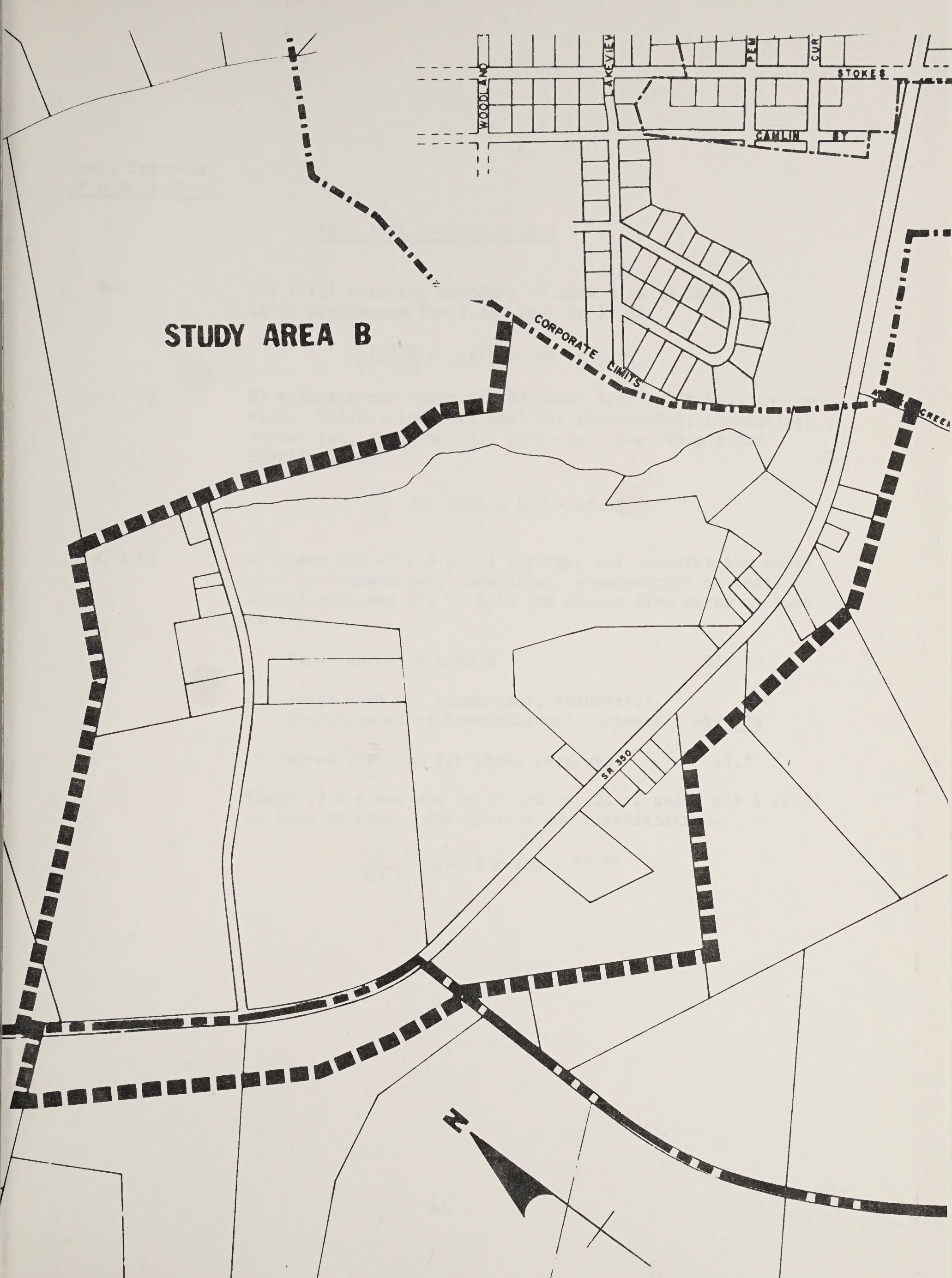
4

Value of land and buildings only, does not include personal property.

5

\$663 is the tax value of that portion of the parcel within the study area.
\$6,330 is the total tax value of the parcel.

STUDY AREA B



STUDY AREA B COMPUTATIONS

B-2 The total exterior boundary of area B is 14,250 feet.
It is contiguous for 2,250 feet or 15.8%.

$$\frac{2,250}{14,250} = .1579 \times 100 = 15.8\%$$

C-3 a) By actual count there are 63 total lots and tracts in the
area. Thirty-eight are used for residential, commercial,
industrial, institutional purposes. See Table B for
clarification.

$$\frac{38}{63} = .6032 \times 100 = 60.3\%$$

C-3 b) At least 60% of the total acreage, not counting the acres
used for commercial, industrial, governmental or institu-
tional purposes are in lots and tracts five acres or less
in size.

Total acres in area B	237.05
-----------------------	--------

Acres used for commercial, industrial, governmental or institutional purposes	<u>-193.25</u>
--	----------------

Acres not used for above purposes	43.8
-----------------------------------	------

These 43.8 acres are in 32 tracts; 31 of which are 5 acres
or less in size. See Table B for clarification.

$$\frac{31}{43.8} = .7078 \times 100 = 70.8\%$$

TABLE B

STUDY AREA B
SECTION MAP 65

<u>Parcel Number</u>	<u>Acreage</u>	<u>Use</u>	<u>Tax Value</u>
1. 57A Part 2	58.8 (46.8)	Vacant/Farm	\$ 41,851
2. 57G	4.5	Vacant	7,500
3. 64A	4.0	Vacant	41,210
4. 64	2.0	Agriculture/Chemicals/ Residential	6,560
5. 64B	.17	Vacant	9,490
6. 61	.22	Residential	1,200
7. 62	.26	Residential	7,682
8. 63	.22	Vacant	7,090
9. 60	.5	Residential	14,620
10. 59	.25	Residential	5,530
11. 59A	9.75	Vacant/Farm	28,530
12. 58	1.0	Residential	7,690
13. 57	78.0	Vacant/Farm	22,310
14. 57A(Combined with 57A Part 2)		Vacant	Unavailable
15. 57AA	3.0	Vacant	2,500
16. 57B	.75	Residential	19,480
17. 57C	3.12	Funeral Home	80,160
18. 57D	1.12	Residential	22,340
19. 57E	.54	Vacant	12,040
20. 57F	.52	Residential	1,500
21. 57H	.34	Residential	1,000
22. 57I	1.10	Vacant	25,220
23. 57J	.5	Vacant	1,000
24. 57K	1.0	Vacant	1,800
25. 57L	.52	Residential	22,350
26. 57M	.52	Vacant	18,930
27. 57N	.53	Residential	24,190
28. 57O	1.04	Vacant	25,514
29. 57P	.52	Vacant	1,500
30. 57Q	.52	Vacant	20,760
31. 57R	1.03	Residential	1,500
32. 57S	.59	Residential	1,500
33. 57T	.48	Residential	16,864
34. 57U	.38	Residential	11,720
35. 57V	.58	Vacant	1,000
36. 57W	.75	Vacant	Unavailable
37. 55	17.5	Residential/Vacant	Unavailable
38. 55A	.52	Residential	18,430
39. 55B	.15	Residential	400
40. 55C	1.14	Residential	19,870
41. 55D	.52	Residential	29,615
42. 55E	.52	Residential	24,891
43. 55G	4.86	Highway Patrol	Unavailable
44. 79A	9.0	DOT Office	Unavailable
45. 79B	4.15	Vacant	1,245
46. 79C	4.73	Vacant	30,850

TABLE B

STUDY AREA B
SECTION MAP 65

<u>Parcel Number</u>	<u>Acreage</u>	<u>Use</u>	<u>Tax Value</u> ²	
47. 79D	4.73	Residential	\$	1,419
48. 79E	.5	Residential		1,500
49. 80A	4.73 (2.0) ¹	Residential	92,978	(46,434) ³
50. 80	34.47 (3.0) ¹	Vacant	13,188	(132) ³
51. 79 Two Parts	52.28 (5.0) ¹	Vacant	9,039	(904) ³
52. 78C	.25	Residential		Unavailable
53. 74	.5	Commercial		2,700
54. 75	.26	Residential		11,550
55. 76	.26	Residential		11,590
56. 77	.26	Residential		11,720
57. 73	23.0 (3.0) ¹	Vacant/Farm	9,390	(1,224) ³
58. 71	19.0 (2.0) ¹	Residential	8,770	(877) ³
59. 70	.5	Vacant		10,740
60. 69	1.0	Residential		18,580
61. 68	69.72 (2.0) ¹	Residential	33,140	(961) ³
62. 68A	.20	Residential		10,340
63. 67	1.38	Animal Hospital/ Service Station/Office		37,725
<hr/>				
TOTAL 63 Tracts	237.05 Acres	32 Residential 6 Other 25 Vacant	\$807,828	

1

Number not in parenthesis is total acreage of parcel. Number in parenthesis is acreage of that parcel within study area.

2

Value of land and buildings only, does not include personal property.

3

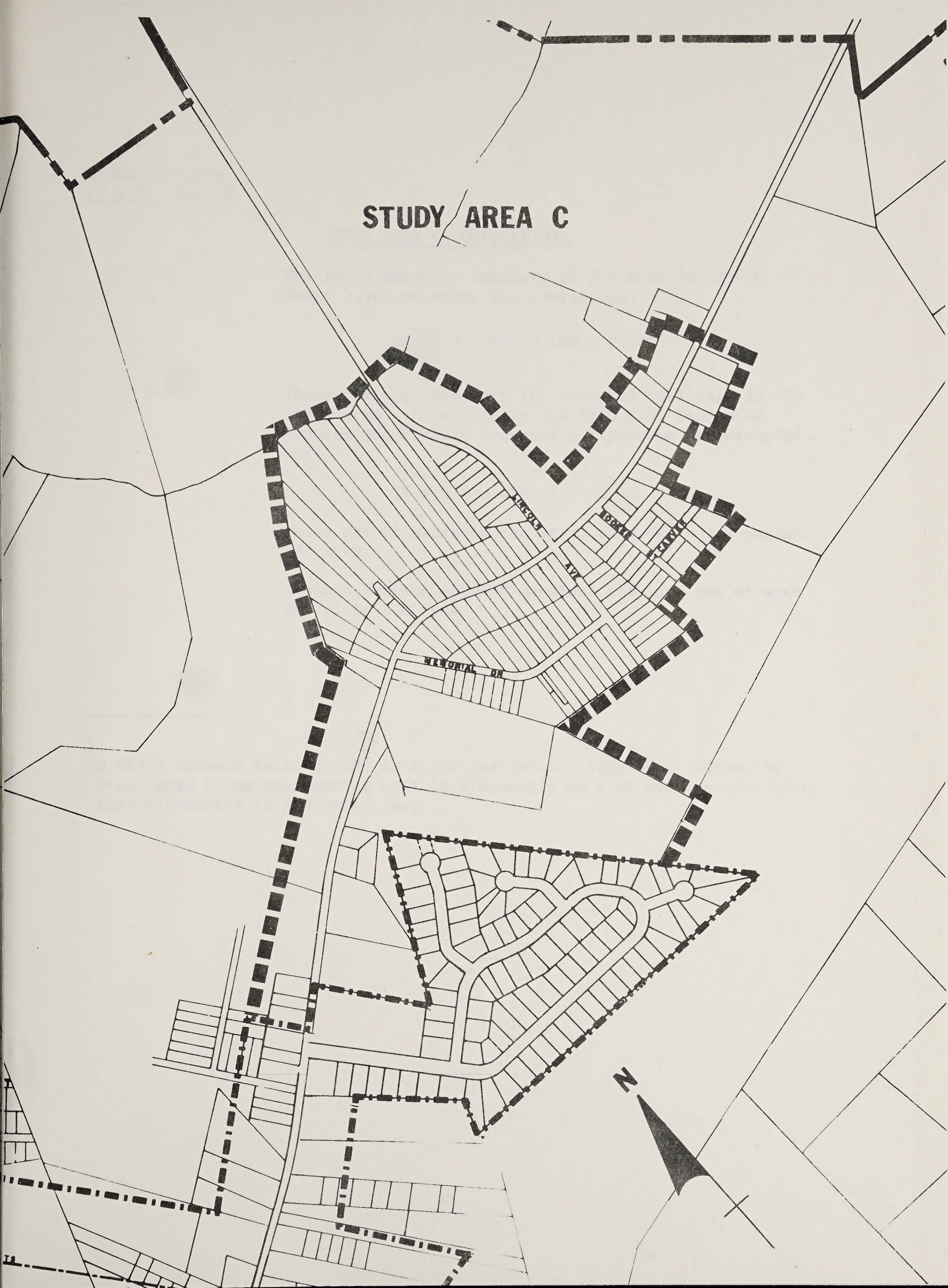
Larger figure is tax value for total parcel, figure in parenthesis is tax value of parcel within study area.

TABLE 2
STUDY AREA 2
SECTION MAP NO.

Section Number	Area	Location	Area	Section Number
10	1.00	Northwest	1.00	10
20	2.00	Northwest	2.00	20
30	3.00	Northwest	3.00	30
40	4.00	Northwest	4.00	40
50	5.00	Northwest	5.00	50
60	6.00	Northwest	6.00	60
70	7.00	Northwest	7.00	70
80	8.00	Northwest	8.00	80
90	9.00	Northwest	9.00	90
100	10.00	Northwest	10.00	100
110	11.00	Northwest	11.00	110
120	12.00	Northwest	12.00	120
130	13.00	Northwest	13.00	130
140	14.00	Northwest	14.00	140
150	15.00	Northwest	15.00	150
160	16.00	Northwest	16.00	160
170	17.00	Northwest	17.00	170
180	18.00	Northwest	18.00	180
190	19.00	Northwest	19.00	190
200	20.00	Northwest	20.00	200
210	21.00	Northwest	21.00	210
220	22.00	Northwest	22.00	220
230	23.00	Northwest	23.00	230
240	24.00	Northwest	24.00	240
250	25.00	Northwest	25.00	250
260	26.00	Northwest	26.00	260
270	27.00	Northwest	27.00	270
280	28.00	Northwest	28.00	280
290	29.00	Northwest	29.00	290
300	30.00	Northwest	30.00	300
310	31.00	Northwest	31.00	310
320	32.00	Northwest	32.00	320
330	33.00	Northwest	33.00	330
340	34.00	Northwest	34.00	340
350	35.00	Northwest	35.00	350
360	36.00	Northwest	36.00	360
370	37.00	Northwest	37.00	370
380	38.00	Northwest	38.00	380
390	39.00	Northwest	39.00	390
400	40.00	Northwest	40.00	400
410	41.00	Northwest	41.00	410
420	42.00	Northwest	42.00	420
430	43.00	Northwest	43.00	430
440	44.00	Northwest	44.00	440
450	45.00	Northwest	45.00	450
460	46.00	Northwest	46.00	460
470	47.00	Northwest	47.00	470
480	48.00	Northwest	48.00	480
490	49.00	Northwest	49.00	490
500	50.00	Northwest	50.00	500
510	51.00	Northwest	51.00	510
520	52.00	Northwest	52.00	520
530	53.00	Northwest	53.00	530
540	54.00	Northwest	54.00	540
550	55.00	Northwest	55.00	550
560	56.00	Northwest	56.00	560
570	57.00	Northwest	57.00	570
580	58.00	Northwest	58.00	580
590	59.00	Northwest	59.00	590
600	60.00	Northwest	60.00	600
610	61.00	Northwest	61.00	610
620	62.00	Northwest	62.00	620
630	63.00	Northwest	63.00	630
640	64.00	Northwest	64.00	640
650	65.00	Northwest	65.00	650
660	66.00	Northwest	66.00	660
670	67.00	Northwest	67.00	670
680	68.00	Northwest	68.00	680
690	69.00	Northwest	69.00	690
700	70.00	Northwest	70.00	700
710	71.00	Northwest	71.00	710
720	72.00	Northwest	72.00	720
730	73.00	Northwest	73.00	730
740	74.00	Northwest	74.00	740
750	75.00	Northwest	75.00	750
760	76.00	Northwest	76.00	760
770	77.00	Northwest	77.00	770
780	78.00	Northwest	78.00	780
790	79.00	Northwest	79.00	790
800	80.00	Northwest	80.00	800
810	81.00	Northwest	81.00	810
820	82.00	Northwest	82.00	820
830	83.00	Northwest	83.00	830
840	84.00	Northwest	84.00	840
850	85.00	Northwest	85.00	850
860	86.00	Northwest	86.00	860
870	87.00	Northwest	87.00	870
880	88.00	Northwest	88.00	880
890	89.00	Northwest	89.00	890
900	90.00	Northwest	90.00	900
910	91.00	Northwest	91.00	910
920	92.00	Northwest	92.00	920
930	93.00	Northwest	93.00	930
940	94.00	Northwest	94.00	940
950	95.00	Northwest	95.00	950
960	96.00	Northwest	96.00	960
970	97.00	Northwest	97.00	970
980	98.00	Northwest	98.00	980
990	99.00	Northwest	99.00	990
1000	100.00	Northwest	100.00	1000

Values in feet are indicated only. Data not included in original report.
 Values in feet are indicated only. Data not included in original report.
 Values in feet are indicated only. Data not included in original report.

STUDY AREA C



Meets Criteria
of G.S. 160A-48

STUDY AREA C COMPUTATIONS

B-2 The total exterior boundary of the area is 12,900 feet; 3,180 of which are contiguous.

$$\frac{3,180}{12,900} = .2465 \times 100 = 24.7\%$$

C-1 There are approximately 76¹ occupied dwellings in the study area. According to the 1970 U.S. Census of Population, Ahoskie averaged 3.1 persons per occupied unit.

$$76 \times 3.1 = 236$$

There are 83 acres in the area, thus $\frac{236}{83} = 2.8$ persons per acre.

Table C further gives dimensions and land use of each parcel in the area.

¹ Table C shows a total of 109 lots for residential purposes. Since, in Study Area C one residential unit is frequently on 2 or more smaller lots, this difference is accounted for.

TABLE C

STUDY AREA C

SECTION MAP 52 and 53
ALSO INSERTS 52A, 52C and 52D

<u>Parcel Number</u>	<u>Acreage</u>	<u>Use</u>	<u>Tax Value</u>	1
<u>PART "A"</u>				
1. 1	.19	VIP Club	\$	
2. 1A	.20	Residential		
3. 2	.18	VIP Club		
4. 3	.23	Vacant		
5. 4	.23	Vacant		
6. 5	.23	Vacant		
7. 6	.23	Vacant	1,000	
8. 7	.23	Vacant		
9. 8	.23	Vacant		
10. 9	.23	Residential	3,110	
11. 10	.23	Restaurant/Motel/Night Club		
12. 11	.23	Restaurant/Motel/Night Club		
13. 12	.23	Restaurant/Motel/Night Club	3,930	
14. 13	.23	Residential		
15. 14	.23	Restaurant		
16. 15	.23	Residential	500	
17. 16	.23	Vacant		
18. 17	.23	Residential	1,000	
19. 18	.40	Residential		
20. 6A	.16	Vacant		
21. 7A	.18	Residential		
22. 8A	.18	Vacant		
23. 9A	.16	Residential		
24. 10A	.23	Residential	3,110	
25. 11A	.23	Vacant		
26. 12A	.12	Vacant		
27. 13A	.32	Residential	500	
28. 14A	.23	Residential		
29. 15A	.23	Vacant		
30. 16A	.23	Vacant	300	
31. 17A	.09	Residential		
32. 18A	.09			
33. 18AA	.14	Residential		
34. 17AA	.14			
35. 19	.23	Residential		
36. 20	.23	Residential		
37. 21	.17	Residential(Vacant)	4,490	
38. 22	.17	Residential		
39. 23	.17	Residential		
40. 24	.19	Residential		
41. 25	.23	Residential		
42. 26	.24	Residential		
43. 27	.25	Residential		
44. 28	.26	Residential		

TABLE C

STUDY AREA C

SECTION MAP 52 and 53
ALSO INSERTS 52A, 52C and 52D

<u>Parcel Number</u>	<u>Acreage</u>	<u>Use</u>	<u>Tax Value</u> ¹
<u>PART "A"</u>			
45. 29	.28	Residential	3,700
46. 30	.30	Residential	
47. 31	.23	Residential(Vacant)	3,240
48. 32	.23	Residential	
49. 33	.23	Vacant	
50. 34	.23	Residential	
51. 35	.23	Residential	
52. 36	.23	Residential	2,750
53. 37	.23	Residential(Vacant)	
54. 38	.23	Residential(Vacant)	
55. 39	.10	Vacant	
56. 39A	.05	Vacant	
57. 39B	.05	Vacant	
58. 39BB	.03	Vacant	
59. 40	.54	2 Residential, Trailer, Vacant Commercial	600
60. 41	.23	Residential(Vacant)	
61. 42	.25	Residential	2,720
62. 43	.26	Residential	
63. 44	.24	Vacant	5,170
64. 45	.25	Residential	
65. 46	.25	Residential	
66. 47	.25	Residential	
Sub- 66 Tracts	14.21 Acres	39 Residential(5 Vacant) 19 Vacant 8 Other	36,120
Total			
<u>PART "B"</u>			
67. 1	1.03	Vacant	
68. 2	.23	4 Residential	14,450
69. 3	.23		
70. 4	.23		
71. 5	.23		
72. 6	.23		
73. 7	.18	Motel	500
74. 8	.24		
75. 9	.24		
76. 10	.24		
77. 11	.24	Vacant	
78. 12	.50	Residential	16,530
79. 13		Residential	
80. 14	.23	Residential	
81. 15	.23	Commercial(Vacant)	

TABLE C

STUDY AREA C

SECTION MAP 52 and 53

ALSO INSERTS 52A, 52C and 52D

<u>Parcel Number</u>	<u>Acreage</u>	<u>Use</u>	<u>Tax Value</u>
<u>PART "B"</u>			
82. 16	.26	Vacant	
83. 17	.37	Residential	6,320
84. 18		Residential	
85. 19	.26	Residential	
86. 20	.23	Residential	
87. 21	.23	Residential	6,780
88. 22	.50	Residential (Vacant)	
89. 23	.23	Residential (Vacant)	
90. 24	.23	Residential	
91. 25	.69	Residential	3,680
92. 26		Residential	
93. 27		Vacant	
94. 28	.50	Residential	6,570
95. 29		Residential	
96. 30	.23	Residential	
97. 31	.89	Residential	13,910
98. 2B	.25	6 Residential	3,000
99. 3B	.23		
100. 4B	.35		
101. 5B	.41		
102. 6B	.50		
103. 7A	.10		
104. 7B	.52		
105. 8B	.80		
106. 9B	1.21		
107. 10B	1.23		
108. 11B	1.19		
109. 12B	1.20		
110. 13B	.98		
111. 14B	.98		
112. 15B	1.10		
113. 16B	1.10		
114. 17B	1.10		
Sub- 48 Tracts	22.15 Acres	27 Residential (3 Vacant)	89,510
Total		4 Vacant	
		17 Other	

PART "C"

115. 3	1.03	Vacant	730
116. 4		Vacant	
117. 5		Residential (Vacant)	
118. 6		Residential	
119. 7	.17	Vacant	
120. 8	.34	Vacant	340
121. 9		Vacant	

TABLE C

STUDY AREA C

SECTION MAP 52 and 53

ALSO INSERTS 52A, 52C and 52D

<u>Parcel Number</u>	<u>Acreage</u>	<u>Use</u>	<u>Tax Value</u>
----------------------	----------------	------------	------------------

PART "C"

122. 1		Residential	
123. 2		Residential	
124. 10		Residential	
125. 11	1.03	Residential	850
126. 12		Residential	
127. 13		Residential	
128. 14	.17	Residential	
129. 15	.23	Residential	
130. 16		Residential	
131. 17		Residential	
132. 18		Residential	
133. 19		Residential	
134. 20	1.9	Residential	500
135. 21		Residential	
136. 22		Residential	
137. 23		Residential	
138. 24		Residential	
139. 25	.43	Residential	
140. 26		Residential	
Sub- 26 Tracts	5.30 Acres	21 Residential (1 Vacant)	2,420
Total		5 Vacant	

PART "D"

141. 1	.44	Residential	12,566
142. 2	.44	Residential	13,388
143. 3	.49	Vacant	700
Sub- 3 Tracts	1.37 Acres	2 Residential	26,654
Total		1 Vacant	

PART "E"

144. 1	.50	Residential	18,610
145. 2	.96	2 Residential	7,785
146. 3	Unavailable		9,830
147. 4	.73	Service Station	16,700
148. 5	.48	Vacant	700
149. 6	.47	Residential	700
150. 7	.47	Vacant	18,434
Sub- 7 Tracts	3.61 Acres	4 Residential	72,759
Total		2 Vacant	
		1 Other	

PART "F"

151. 1	Unavailable	Residential	18,840
--------	-------------	-------------	--------

TABLE C

STUDY AREA C

SECTION MAP 52 and 53

ALSO INSERTS 52A, 52C and 52D

<u>Parcel Number</u>	<u>Acreage</u>	<u>Use</u>	<u>Tax Value</u>
----------------------	----------------	------------	------------------

PART "F"

152. 2	.5	Residential	12,720
153. 3	.5	Vacant	15,990
154. 4	1.0	Vacant	2,000
155. 5	1.5	Vacant	1,500
156. 6	.48	Vacant	700
157. 7	.64	Vacant	840
Sub- 7 Tracts	4.62 Acres	2 Residential	52,590
Total		5 Vacant	

Area "C"

Section Sheet 53

158. 24A	1.4	3 Residential	11,170
159. 24B	.24	Residential	3,670
160. 24C	.17	Residential	5,890
161. 24D	.17	Residential	6,560
162. 24E	.55	Residential	12,670
163. 24F	.26	Residential (Vacant)	8,730
164. 24G	.27	Residential 3	500
Sub- 7 Tracts	3.06 Acres	9 Residential (Vacant)	49,190
Total			

Section Sheet 52

Insert 52-C

165. 1A	.17	Vacant	750
166. 2B	.17	Vacant	750
167. 3C	.17	Vacant	750
168. 4D	.17	Residential	14,010
169. 5E	.17	Vacant	600
170. 6F	.19	Vacant	600
171. 7G	.20	Vacant	600
172. 8H } 173. 9I }	.40	Residential	1,000
174. 10J	.17	Residential	700
175. 11K	.17	Vacant	700
176. 12L	.19	Vacant	700
177. 13	.34	Vacant	1,100
178. 14	.4	Vacant	5,110
179. 15	.5	Vacant	1,000
180. 16	.5	Residential	4,760
Sub- 16 Tracts	3.91 Acres	4 Residential	33,130
Total		11 Vacant	

TABLE C

STUDY AREA C

SECTION MAP 52 and 53
ALSO INSERTS 52A, 52C and 52D

<u>Parcel Number</u>	<u>Acreage</u>	<u>Use</u>	<u>Tax Value</u> ¹
181. 146	4.0	Vacant	2,000
182. 146A	1.0	Residential	4,620
183. 148	11.0	Cemetery	Unavailable
184. 149 (Small Part Only)	.3	Vacant	12,010
185. 25	8.0	Vacant	Unavailable
Sub- 5 Tracts	24.30 Acres	1 Residential	18,630
Total		2 Vacant	
		1 Other	
TOTAL 185 Tracts	82.53 Acres	109 Residential (10 Vacant) ³	\$381,003 ²
		49 Vacant	
		27 Other	

¹ Value of land and buildings only, does not include personal property.

² Total of those 84 parcels for which real tax value information was available. If averages are accurate for this area the remaining 101 parcels, valued at an average of \$4,538 each, have a real tax value of \$458,111 bringing the estimated total real tax value of the area to \$839,114.

³ The number in parenthesis indicates that the residential unit is unoccupied or vacant.

TABLE 1

SECTION MAP 21 and 22

ALSO PROPERTY 21, 22 and 23

Section	Area	Value	Notes
21	1.00	1.00	
22	1.00	1.00	
23	1.00	1.00	
24	1.00	1.00	
25	1.00	1.00	
26	1.00	1.00	
27	1.00	1.00	
28	1.00	1.00	
29	1.00	1.00	
30	1.00	1.00	
31	1.00	1.00	
32	1.00	1.00	
33	1.00	1.00	
34	1.00	1.00	
35	1.00	1.00	
36	1.00	1.00	
37	1.00	1.00	
38	1.00	1.00	
39	1.00	1.00	
40	1.00	1.00	
41	1.00	1.00	
42	1.00	1.00	
43	1.00	1.00	
44	1.00	1.00	
45	1.00	1.00	
46	1.00	1.00	
47	1.00	1.00	
48	1.00	1.00	
49	1.00	1.00	
50	1.00	1.00	
51	1.00	1.00	
52	1.00	1.00	
53	1.00	1.00	
54	1.00	1.00	
55	1.00	1.00	
56	1.00	1.00	
57	1.00	1.00	
58	1.00	1.00	
59	1.00	1.00	
60	1.00	1.00	
61	1.00	1.00	
62	1.00	1.00	
63	1.00	1.00	
64	1.00	1.00	
65	1.00	1.00	
66	1.00	1.00	
67	1.00	1.00	
68	1.00	1.00	
69	1.00	1.00	
70	1.00	1.00	
71	1.00	1.00	
72	1.00	1.00	
73	1.00	1.00	
74	1.00	1.00	
75	1.00	1.00	
76	1.00	1.00	
77	1.00	1.00	
78	1.00	1.00	
79	1.00	1.00	
80	1.00	1.00	
81	1.00	1.00	
82	1.00	1.00	
83	1.00	1.00	
84	1.00	1.00	
85	1.00	1.00	
86	1.00	1.00	
87	1.00	1.00	
88	1.00	1.00	
89	1.00	1.00	
90	1.00	1.00	
91	1.00	1.00	
92	1.00	1.00	
93	1.00	1.00	
94	1.00	1.00	
95	1.00	1.00	
96	1.00	1.00	
97	1.00	1.00	
98	1.00	1.00	
99	1.00	1.00	
100	1.00	1.00	

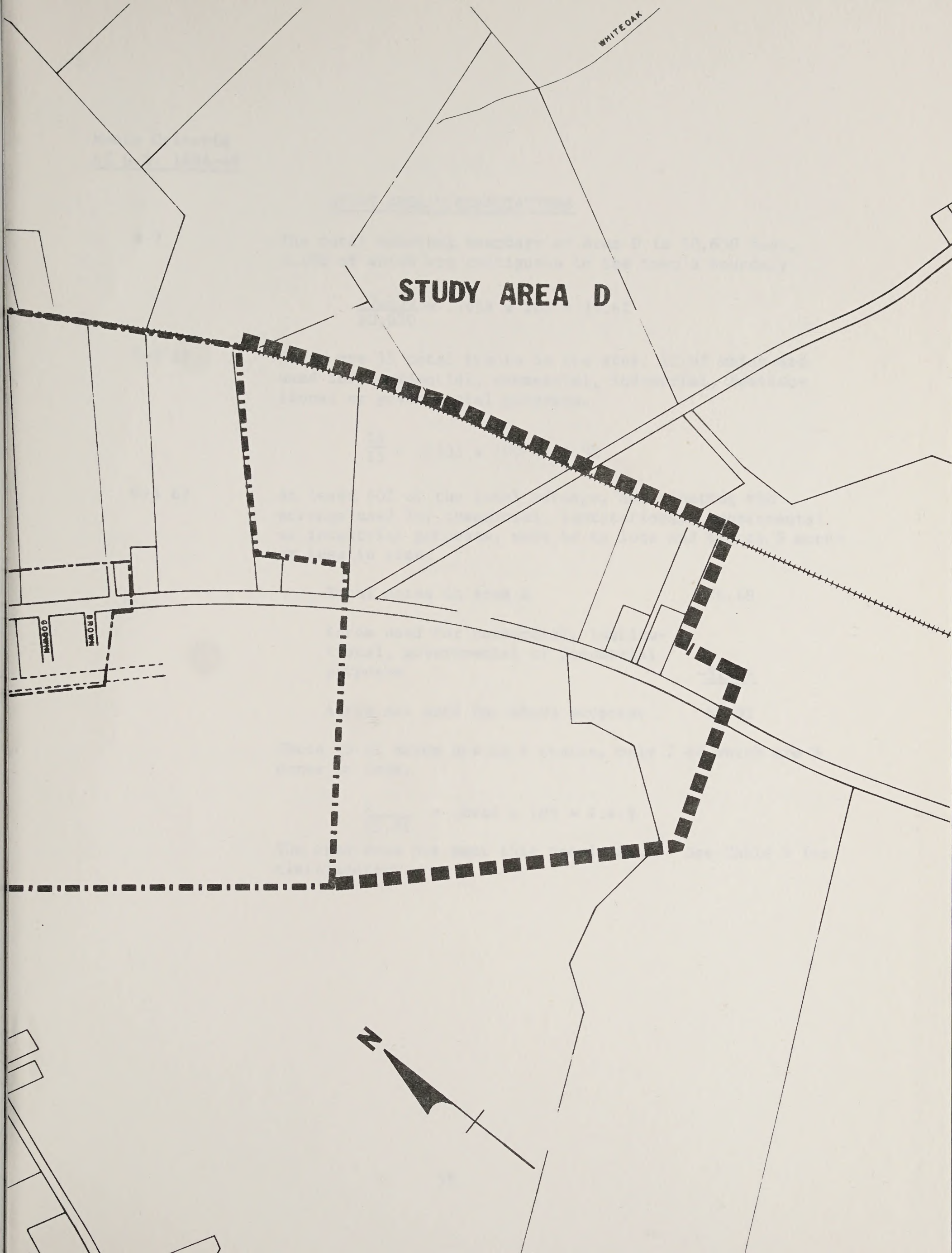
Value of land and buildings only. Does not include personal property.

Total of above is \$100.00. The value of the land and buildings is \$100.00. The value of the personal property is \$0.00. The total value is \$100.00.

The above is for the year 1910. The value of the land and buildings is \$100.00. The value of the personal property is \$0.00. The total value is \$100.00.

WHITEOAK

STUDY AREA D



Meets Criteria
of G.S. 160A-48

STUDY AREA D COMPUTATIONS

B-2 The total external boundary of Area D is 10,650 feet,
3,150 of which are contiguous to the town's boundary.

$$\frac{3,150}{10,650} = .2958 \times 100 = 29.6\%$$

C-3 a) There are 15 total tracts in the area, 11 of which are
used for residential, commercial, industrial, institu-
tional or governmental purposes.

$$\frac{11}{15} = .7333 \times 100 = 73.3\%$$

C-3 b) At least 60% of the total acreage, not counting the
acreage used for commercial, institutional, governmental
or industrial purposes, must be in lots and tracts 5 acres
or less in size.

Total acres in Area D	76.68
Acres used for commercial, institu- tional, governmental or industrial purposes	<u>-31.67</u>
Acres not used for above purposes	45.01

These 45.01 acres are in 4 tracts, only 2 of which are 5
acres or less.

$$\frac{2}{45.01} = .0444 \times 100 = 4.44\%$$

The area does not meet this requirement. See Table D for
clarification.

TABLE D

STUDY AREA D
SECTION SHEET 66

SECTION SHEET 66

				1
<u>Parcel Number</u>	<u>Acreage</u>	<u>Use</u>	<u>Tax Value</u>	
1. 37	7.7	Lumber Company	\$ 129,863	
2. 99B	9.2	Vacant	1,840	
3. 98E	3.88	Service Station & Mobile Home Sale & Storage	6,470	
4. 98A	4.0	Mobile Home Sales Office	9,880	
5. 98B	.84	Auto Sales	11,530	
6. 98D	2.31	Vacant	16,470	
7. 98C	.23	Fertilizer Blending	24,690	
8. 98J	1.67	Fertilizer Blending	5,000	
9. 98K	2.07	Camper Manufacturing	6,100	
10. 98I	2.07	Camper Manufacturing	55,570	
11. 98H	4.93	Camper Manufacturing Mobile Home Sales	219,580	
12. 98F	3.2	Carpet Sales	61,214	
13. 98G	1.08 2	Printers	27,970	3
14. 99(Part Only)	223.4(31.5)	Vacant	62,320(8,600)	
15. 97(Part Only)	2.0	Vacant	Unavailable	
TOTAL 15 Tracts 76.68 Acres 11 Developed 4 Vacant				\$ 584,777

1
Value of land and buildings only, does not include personal property.

2
223.4 is acreage of total parcel. 31.5 is acreage of that parcel within study area.

3
\$62,320 is the total real tax value of the parcel. \$8,600 is the real tax value of that portion within the study area.

